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July 5, 2011

By Hand Delivery

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, D.C. 20423-0001

Re: Docket No. 42113, Arizona Electric Power Cooperative, Inc. v. BNSF Railway Company and Union Pacific Railroad Company

Dear Ms. Brown:

Enclosed for filing in the above-referenced proceeding, please find an original and ten (10) copies of the Revised Variable Cost Calculations of Complainant Arizona Electric Power Cooperative, Inc.

In addition, enclosed for **FILING UNDER SEAL** please find three (3) separately packaged CD-ROMs containing electronic spreadsheets supporting the filing.

Kindly acknowledge receipt and filing of these materials by date-stamping the extra copy of this filing and returning it to our messenger. Thank you for your attention to this matter.

Respectfully submitted,

Stephanie M. Archuleta

Stephanie M. Archuleta
An Attorney for Complainant Arizona
Electric Power Cooperative, Inc.

Enclosure
cc: Counsel for Defendants BNSF Railway Company
and Union Pacific Railroad Company

BEFORE THE
SURFACE TRANSPORTATION BOARD

ARIZONA ELECTRIC POWER COOPERATIVE, INC. Complainant, v. BNSF RAILWAY COMPANY and UNION PACIFIC RAILROAD COMPANY Defendants.	)	Docket No. 42113

REVISED VARIABLE COST CALCULATIONS OF COMPLAINANT ARIZONA ELECTRIC POWER COOPERATIVE, INC.

ARIZONA ELECTRIC POWER
COOPERATIVE, INC.

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(202) 347-7170

Dated: July 5, 2011

BEFORE THE
SURFACE TRANSPORTATION BOARD

ARIZONA ELECTRIC POWER COOPERATIVE, INC. Complainant, v. BNSF RAILWAY COMPANY and UNION PACIFIC RAILROAD COMPANY Defendants.	Docket No. 42113

REVISED VARIABLE COST CALCULATIONS OF COMPLAINANT ARIZONA ELECTRIC POWER COOPERATIVE, INC.

Pursuant to the order of the Surface Transportation Board ("STB" or "Board") served in this proceeding on June 27, 2011 (the "Decision"), Complainant Arizona Electric Power Cooperative, Inc. ("AEPCO") hereby submits revised variable cost calculations.

I.

BACKGROUND

This proceeding treats a rail rate reasonableness complaint brought on December 30, 2008 by AEPCO against BNSF Railway Company ("BNSF") and Union Pacific Railroad Company ("UP") pursuant to Sections 10701 and 11701. On September

28, 2010, the evidentiary record was closed. In its Decision, the Board identified what it believed to be a deficiency in the evidentiary record.

A critical component of the Board's rate reasonableness analysis under its stand-alone cost methodology ("SAC") is its application of the Maximum Markup Methodology ("MMM"). To apply the MMM the Board requires evidence of the ratios between the revenues and the variable costs of the traffic which moves on the stand-alone railroad ("SARR").

According to the Decision, the evidentiary record compiled by the parties was deficient because the MMM calculations presented therein by the parties were unusable by the Board. According to the Decision, they were unusable because the revenue/variable cost ratios upon which the MMM calculation relies were flawed. They were flawed because the variable costs underlying the ratios were computed improperly. The impropriety arose as a consequence of the Board's view that while most of the traffic on AEPCO's SARR moved in trainload service, the parties developed the variable costs for this trainload traffic as if it moved in single or multiple car service.

The Decision orders AEPCO to correct this alleged costing flaw by recomputing the variable costs for the traffic moving on its SARR using the Board's assumption that the traffic moves not in carload or multiple car service, but in trainload service (Decision at 2). In Section II, AEPCO presents the revised figures that it was directed to submit.

II.

AEPCO'S REVISED VARIABLE COSTS

The variable costs for AEPCO's traffic group, as revised in accordance with the Decision's directive, appear in Attachments 1 through 5, hereto. In addition to revising the variable costs, as instructed, in a way which will permit the Board and BNSF/UP to verify and replicate AEPCO's revised calculations, AEPCO's attachments also recompute the MMM data using the revised costs.

III.

COMMENT

AEPCO's foregoing compliance with the Board's Decision and order should not be mistaken for any acquiescence in or agreement with the Decision's basic premises and assumptions. Rather, AEPCO does the Board's bidding solely to hasten relief to the oppressed electric ratepayers of southern Arizona which relief the best evidence of record so unmistakably warrants. In the interest of celerity, AEPCO and the Defendants engaged in a productive exchange but were unable to reach a timely agreement on the scope of a joint submission.

IV.

CONCLUSION

There is overwhelming proof, based upon the best and most probative evidence of record, that the Defendants' rates on coal from origin mines patronized by AEPCO to its generating facilities in Cochise, Arizona are unreasonably high. The Board is requested to so rule as expeditiously as circumstances permit and to order the

establishment of reasonable rates for the future and refunds of monies collected by Defendants in excess of such reasonable rates after December 30, 2008.

Respectfully submitted,

ARIZONA ELECTRIC POWER COOPERATIVE, INC.

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Dated: July 5, 2011

CERTIFICATE OF SERVICE

I hereby certify that this 5th day of July, 2011, I have caused copies of the foregoing to be served on counsel for Defendants Union Pacific Railroad Company and BNSF Railway Company by first class mail, postage prepaid, as follows:

Samuel M. Sipe, Esq.
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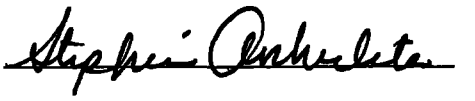

Attachment 1

Changes Made to URCS Phase III Costing for ANR Traffic Moves for MMM Modeling

A. Technical Correction - - Changed Overhead SC/MC/Intermodal to Unit Train

1) Issue traffic
   a) No operating statistics changes made
   b) Update using STB 2009 URCS

2) Interline forwarded (Originated-Delivered, or "OD") traffic
   a) No operating statistics changes made
   b) Update using STB 2009 URCS

3) Interline received (Received-Terminated, or "RT") traffic
   a) No operating statistics changes made
   b) Update using STB 2009 URCS

4) Overhead (Received-Delivered, or "RD") traffic
   a) Originally costed as UT traffic
      i) No operating statistics changes made
      ii) Update using STB 2009 URCS
   b) Originally costed as SC/MC/Intermodal traffic
      i) Cost as UT traffic
      ii) Update car counts to reflect average train sizes (based on base year peak period averages – see Block "B" on page 2 for details)
      iii) Update using STB 2009 URCS

5) Documentation of the procedures followed are contained in Attachment No. 2 and Attachment No. 3.

Changes Made to URCS Phase III Costing for ANR Traffic Moves for MMM Modeling

B. Base Year Peak Period Average Train Statistics Application

BNSF:

- Ag (STCC 01) = 103 cars
- Consumer (Intermodal and STCC 37) = 71 cars
- Industrial (all other) = 81 cars

Source: electronic work paper "BNSF_SARR_TRAIN_LIST-NORMALIZED-pvfcst v2 adjgrowth USDA Rebuttal.xlsx", level "Peak Base Stats", range B34:E37

UP:

- Ag (STCC 01) = 102 cars
- Auto (STCC 37) = 53 cars
- Intermodal = 91 cars
- Industrial/Chemical (all other) = 81 cars

Source: electronic work paper "UP Selected Trains Forecast.xlsx", level "Peak Base Stats", range B22:E26

Attachment 2

Documentation of Procedures Used to Update the ANR MMM Model Using The Board's Required Revision to URCS Phase III Variable Cost Data: ANR Overhead Movements Costed as Unit Train Shipments

I. Update UP Variable Costs

A. Develop New UP Non-Coal URCS Variable Costs

1. Open URCS batch costing module
2. Set Input file to "UP SARR default ER_IN.prn"[1]
3. Run batch costing program
4. Save output as "UP SARR default ER_OUT" (comma delimited)

B. Import New UP Non-Coal URCS Variable Costs to model

1. Open file "UP Traffic Roll-Up for Costing_Rebuttal.xlsx"
2. Copy entire contents of file "UP Traffic Roll-Up for Costing_Rebuttal.xlsx", level "UPSARR_OUT" to new Excel worksheet at "sheet 1" cell A1
3. Save new Excel worksheet as "UP_MMM_VC_Alt 1.xlsx"
4. Replace file "UP_MMM_VC_Alt 1.xlsx", level "sheet 1", range C3:AG48544 with data from new comma delimited file "UP SARR default ER_OUT"
5. Open file "UP URCS VC Re-sort Crosswalk.xlsx"[2]
6. Copy file "UP URCS VC Re-sort Crosswalk.xlsx, level "sheet 1", range E5:E48546 to "UP_MMM_VC_Alt 1.xlsx", level "sheet 1", range AP3:AP48544
7. Re-sort "UP_MMM_VC_Alt 1.xlsx", level "sheet 1", by range AP3:AP48544, by ascending order
8. Populate file "UP_MMM_VC_Alt 1.xlsxl", level "sheet 1", cell AT3 with the following formula: =$I3*$H3
9. Copy formula in cell AT3 to Range AT4:AT48544
10. Populate file "UP_MMM_VC_Alt 1.xlsxl", level "sheet 1", cell AL48547 with the following: "TOFC Flat"

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[1] All "RD" moves originally costed as SC or MC movements are costed as UT movements. Cars per shipment for affected moves are based on average base year peak period ANR overhead train car count statistics:

- Ag (STCC 01) = 102 cars
- Auto (STCC 37) = 53 cars
- Intermodal = 91 cars
- Industrial/Chemical (all other) = 81 cars

Source: electronic work paper "UP Selected Trains Forecast.xlsx", level "Peak Base Stats", range B22:E26

[2] AEPCO developed this new work paper to facilitate implementation of STB's required changes. It is required to sort revised URCS Phase III VC data in the correct order to facilitate bypass of ATC model components. Per the Board's instructions, revised VC data is only used to adjust MMM ratios, not to alter ATC revenue divisions.

Documentation of Procedures Used to Update the ANR MMM Model Using The Board's Required Revision to URCS Phase III Variable Cost Data: ANR Overhead Movements Costed as Unit Train Shipments

11. Populate file "UP_MMM_VC_Alt 1.xlsxl", level "sheet 1", cell AM48547 with the following formula: =SUMIF($E$3:$E$48544,$AL$48547,$AM$3:$AM$48544)
12. Populate file "UP_MMM_VC_Alt 1.xlsxl", level "sheet 1", cell AM48548 with the following formula: =SUMIF($E$3:$E$48544,$AL$48547,$AT$3:$AT$48544)
13. Populate file "UP_MMM_VC_Alt 1.xlsxl", level "sheet 1", cell AM48549 with the following formula: =AM48547/AM48548
14. Open file "UP ATC Summary Reb TRANSFER.xlsx"
15. Create Links from file "UP ATC Summary Reb TRANSFER.xlsx", level "sheet 1", range F4:F48545 to file "UP_MMM_VC_Alt 1.xlsx", level "sheet 1", range AO3:AO48544
16. Create Links from file "UP ATC Summary Reb TRANSFER.xlsx", level "sheet 1", cell F48553 to file "UP_MMM_VC_Alt 1.xlsx", level "sheet 1", cell AM48549
17. Save updated "UP ATC Summary Reb TRANSFER.xlsx" as "UP ATC Summary Reb TRANSFER_Alt 1.xlsx"

II. Update BNSF Variable Costs

A. Develop New BNSF General Freight URCS Variable Costs

1. Open URCS batch costing module
2. Set Input file to "BNSF GF SARR_IN.prn"[3]
3. Run batch costing program
4. Save output as "BNSF GF SARR_OUT" (comma delimited)

B. Import New BNSF General Freight URCS Variable Costs to model

1. Open file "BNSF_General Freight Inputs Reb.xlsx"
2. Copy entire contents of file "BNSF_ General Freight Inputs Reb.xlsx", level "BNSARR_GF_OUT" to new Excel worksheet at "sheet 1" cell A1
3. Save new Excel worksheet as "BNSF_GF_MMM_VC_Alt 1.xlsx"

[3] All "RD" moves originally costed as SC or MC movements are costed as UT movements. Cars per shipment for affected moves are based on average base year peak period ANR overhead train car count statistics:

- Ag (STCC 01) = 103 cars
- Consumer (STCC 37) = 71 cars
- Industrial (all other) = 81 cars

Source: electronic work paper "BNSF_SARR_TRAIN_LIST-NORMALIZED-pvfcst v2 adjgrowth USDA Rebuttal.xlsx", level "Peak Base Stats", range B34:E37

Documentation of Procedures Used to Update the ANR MMM Model Using The Board's Required Revision to URCS Phase III Variable Cost Data: ANR Overhead Movements Costed as Unit Train Shipments

4. Replace file "BNSF_GF_MMM_VC_Alt 1.xlsx", level "sheet 1", range C3:AG25816 with data from new comma delimited file "BNSF GF SARR_OUT"
5. Open file "BNSF Rev Div Sum Rebuttal.xlsx"
6. Create Links from file "BNSF Rev Div Sum Rebuttal.xlsx", level "sheet 1", range J6:J25819 to file "BNSF_GF _MMM_VC_Alt 1.xlsx", level "sheet 1", range AO3:AO25816
7. Save updated "BNSF Rev Div Sum Rebuttal.xlsx" as "BNSF Rev Div Sum Rebuttal _Alt 1.xlsx"

C. Develop New BNSF Intermodal URCS Variable Costs

1. Open URCS batch costing module
2. Set Input file to "BNSF IM SARR default ER_IN.prn"[4]
3. Run batch costing program
4. Save output as "BNSF IM SARR default ER_OUT" (comma delimited)

D. Import New BNSF Intermodal URCS Variable Costs to model

1. Open file "BNSF_Intermodal Inputs Reb.xlsx"
2. Copy entire contents of file "BNSF_Intermodal Inputs Reb.xlsx", level "BNSARR_IM_OUT" to new Excel worksheet at "sheet 1" cell A1
3. Save new Excel worksheet as "BNSF_IM_MMM_VC_Alt 1.xlsx"
4. Replace file "BNSF_IM_MMM_VC_Alt 1.xlsx", level "sheet 1", range C3:AG32861 with data from new comma delimited file "BNSF IM SARR default ER_OUT"
5. Open file "BNSF Rev Div Sum Rebuttal_Alt 1.xlsx"
6. Create Links from file "BNSF Rev Div Sum Rebuttal_Alt 1.xlsx", level "sheet 1", range E6:E32864 to file "BNSF_IM _MMM_VC_Alt 1.xlsx", level "sheet 1", range AO3:AO32861

III. Update ANR MMM model

A. Update UP inputs

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[4] All "RD" moves originally costed as SC or MC movements are costed as UT movements. Cars per shipment for affected moves are based on average base year peak period ANR overhead train car count statistics:

- Consumer (Intermodal) = 71 cars

Source: electronic work paper "BNSF_SARR_TRAIN_LIST-NORMALIZED-pvfcst v2 adjgrowth USDA.xlsx", level "Peak Base Stats", range B34:E37

Documentation of Procedures Used to Update the ANR MMM Model Using The Board's Required Revision to URCS Phase III Variable Cost Data: ANR Overhead Movements Costed as Unit Train Shipments

1. Open file "UP Selected Traffic Forecast Rebuttal.xlsx"
2. Paste Value file "UP Selected Traffic Forecast Rebuttal.xlsx", level "UP_Selected_Traffic _Forecast", range BM6:BM70710 to new Excel worksheet at "sheet 1" cell A1
3. Save new Excel worksheet as "UP_MMM_VC_Expanded Table_Alt 1.xlsx"
4. Populate file "UP_MMM_VC_Expanded Table_Alt 1.xlsx", level "sheet 1", cell B1 with the following formula: =IFERROR(VLOOKUP($A1,'C:\AEPCO Rebuttal\III-A\III-A-3\[UP ATC Summary Reb TRANSFER_Alt 1.xlsx]Sheet1'!$A$4:$F$48545,6,0), ('C:\AEPCO Rebuttal\III-A\III-A-3\[UP ATC Summary Reb TRANSFER_Alt 1.xlsx]Sheet1'!$F$48553))
5. Copy new formula in cell B1 to Range B2:B70705

B. Update BNSF Inputs

1. Open file "BNSF_NC_REV_Forecast Rebuttal.xlsx"
2. Paste Value file "BNSF_NC_REV_Forecast Rebuttal.xlsx", level "sheet 1", range S4:S141298 to new Excel worksheet at "sheet 1" cell A1
3. Save new Excel worksheet as "BNSF_MMM_VC_Expanded Table_Alt 1.xlsx"
4. Populate file "BNSF_MMM_VC_Expanded Table_Alt 1.xlsx", level "sheet 1", cell B1 with the following formula: =IFERROR(VLOOKUP($A1,'C:\AEPCO Rebuttal\III-A\III-A-3\[BNSF Rev Div Sum Rebuttal_Alt 1.xlsx]Sheet1'!$A$6:$E$32864,5,0), IFERROR(VLOOKUP($A1,'C:\AEPCO Rebuttal\III-A\III-A-3\[BNSF Rev Div Sum Rebuttal_Alt 1.xlsx]Sheet1'!$F$6:$J$25819,5,0),AVERAGE('C:\AEPCO Rebuttal\III-A\III-A-3\[BNSF Rev Div Sum Rebuttal_Alt 1.xlsx]Sheet1'!$E$6:$E$32864,J$6:$J$25819)))
5. Copy new formula in cell B1 to Range B2:B141295

C. Execute Model

1. Open file "ANR MMM Model Rebut.xlsx"
2. Link file "ANR MMM Model Rebut.xlsx", level "Forecast Data", cell AD2276:AD143570 to file "BNSF_MMM_VC_Expanded Table_Alt 1.xlsx", level "sheet 1", range B1:B141295
3. Link file "ANR MMM Model Rebut.xlsx", level "Forecast Data", cell AD143574:AD214278 to file "UP_MMM_VC_Expanded Table_Alt 1.xlsx", level "sheet 1", range B1:B70705
4. Execute MMM model macro (ctrl M on worksheet macro level)
5. Save updated "ANR MMM Model Rebut.xlsx" as "ANR MMM Model Rebut_Alt 1.xlsx"

Attachment 3

Variable Cost Data and Link Trace -- BNSF Non-Coal

	Directory (1)	File in the Rebuttal Record (2)	Level (3)	Range (4)	Order (5)	Notes (6)	File in the Rebuttal Record (7)	Level (8)	Range (9)	Order (10)	Notes (11)
		BNSF GENERAL FREIGHT					**BNSF INTERMODAL**				
1		BNSF GF SARR_IN prn	NA, Flat File	NA, Flat File	1/	AEPCO Developed	BNSF IM SARR default ER_IN prn	NA, Flat File	NA, Flat File	1/	AEPCO Developed
		↓ URCS batch program processing ↓					↓ URCS batch program processing ↓				
2.		BNSF_GF_SARR_OUT	NA, Flat File	NA, Flat File	1/	AEPCO Developed	BNSF IM SARR default ER_OUT	NA, Flat File	NA, Flat File	1/	AEPCO Developed
		↓ Import Data ↓					↓ Import Data ↓				
3	III-A-3	BNSF_General Freight Inputs Reb xlsx	GF ATC	BE3 BE25816	2/	Portions of file brought into new file titled "BNSF_GF_MMM_VC_Alt 1 xlsx"	BNSF_Intermodal Inputs Reb.xlsx	IM ATC	AX2.AX32860	2/	Portions of file brought into new file titled "BNSF_IM_MMM_VC_Alt 1.xlsx"
		↓ Linked to ↓					↓ Linked to ↓				
4	III-A-3	BNSF General Freight ATC Summary Reb.xlsx	ATC Calculation	AN2 AN25815 .	2/	Not used in Restatement	BNSF Intermodal ATC Summary Reb.xlsx	ATC Calculation	AS2 AS32860	2/	Not used in Restatement
		↓ Linked to ↓					↓ Linked to ↓				
5	III-A-3	BNSF Rev Div SUM Rebuttal.xlsx	sheet 1	F6 I25819, J6.J25819	2/	Expanded to incorporate new Variable Cost data, saved as "BNSF Rev Div SUM Rebuttal_Alt 1 xlsx"	BNSF Rev Div SUM Rebuttal xlsx	sheet 1	A6:D32864, E6:E32864	2/	Expanded to incorporate new Variable Cost data, saved as "BNSF Rev Div SUM Rebuttal_Alt 1 xlsx"
		↓ Linked to via Lookup function ←									
6	III-A-3	BNSF_NC_REV_FORECAST Rebuttal.xlsx	sheet 1	BW4:BW141298	3/	Portions of file brought into new file titled "BNSF_MMM_VC_Expanded Table_Alt 1.xlsx"					
		↓ Linked to ↓									
7	III-A-3	ANR Non-Coal MMM Model Inputs Rebuttal.xlsx	BNSF Non-Coal	D4 D141298	3/	Not used in Restatement					
		↓ Linked to ↓									
8	III-H	ANR MMM Model Rebut xlsx	Forecast Data	AD2276 AD143570	3/	Updated to incorporate new Variable Cost data, direct link to "BNSF_MMM_VC_Expanded Table_Alt 1 xlsx", saved as "ANR MMM Model Rebut_Alt 1.xlsx"					

1/ URCS Phase III Variable Costing Files
2/ In these files the variable cost data are in the same order as in the URCS batch output file
3/ In these files the variable cost data are not in the same order as in the URCS batch output file

Variable Cost Data and Link Trace – UP Non-Coal

	Directory (1)	File in the Rebuttal Record (2)	Level (3)	Range (4)	Order (5)	Notes (6)
		UP NON-COAL				
1.		UP SARR default ER_IN prn	NA, Flat File	NA, Flat File	1/	AEPCO Developed
		↓ URCS batch program processing ↓				
2.		UP SARR default ER_OUT	NA, Flat File	NA, Flat File	1/	AEPCO Developed
		↓ Import Data ↓				
3.	III-A-3	UP Traffic Roll-up for Costing_Rebuttal.xlsx	UP Traffic	AP4:AP48545	2/	Portions of file brought into new file titled "UP_MMM_VC_Alt 1 xlsx"
		↓ Linked to ↓				
4.	III-A-3	UP ATC Summary Reb xlsx	ATC Calculation	AV4:AV48545	3/	Used to develop new file titled "UP URCS VC Re-sort Crosswalk.xlsx"
		↓ Paste-Valued to ↓				
5.	III-A-3	UP ATC Summary Reb TRANSFER.xlsx	sheet 1	A4.E48545, F4.F48545	3/ 4/	Expanded to incorporate new Variable Cost data, saved as "UP ATC Summary Reb TRANSFER_Alt 1.xlsx"
		↓ Linked to via Lookup function ↓				
6.	III-A-2	UP Selected Traffic Forecast Rebuttal.xlsx	UP_Selected_Traffic_Forecast	DS6:DS70710	5/	Portions of file brought into new file titled "UP_MMM_VC_Expanded Table_Alt 1.xlsx"
		↓ Linked to ↓				
7.	III-A-3	ANR Non-Coal MMM Model Inputs Rebuttal.xlsx	UP Non-Coal	D4:D70708	5/	Not used in Restatement
		↓ Linked to ↓				
8.	III-H	ANR MMM Model Rebut.xlsx	Forecast Data	AD143574:AD214278	5/	Updated to incorporate new Variable Cost data, direct link to "UP_MMM_VC_Expanded Table_Alt 1.xlsx", saved as "ANR MMM Model Rebut_Alt 1.xlsx"

1/ URCS Phase III Variable Costing Files
2/ In these files the variable cost data are in the same order as in the URCS batch output file
3/ In these files the variable cost data record sequence changes from the URCS batch output file order
4/ This file is a lookup table with no links - the data source is UP ATC Summary Reb_Revised.xlsx
5/ In these files the variable cost data are not in the same order as in the UP ATC Summary Reb TRANSFER.xlsx file

Attachment 4

List of Files Submitted by AEPCO in Response to STB Order Served June 27, 2011

Path and Sub Folder		File	Notes
(1)		(2)	(3)
C:\AEPCO Dkt. 42113 Rebuttal - Jul 2010\III-A\III-A-3			
	1	BNSF IM SARR default ER_IN prn	Revised BNSF Intermodal Phase III Input Table
	2	BNSF IM SARR default ER_OUT	Revised BNSF Intermodal Phase III Output Data
	3	BNSF REV DIV SUM Rebuttal_Alt 1.xlsx	Intermediate step between Revised Phase III Data and MMM Inputs
	4	BNSF_GF_MMM_VC_Alt 1.xlsx	Imports Revised BNSF Carload Phase III Output Data
	5	BNSF_IM_MMM_VC_Alt 1.xlsx	Imports Revised BNSF Intermodal Phase III Output Data
	6	BNSF_MMM_VC_Expanded Table_Alt 1.xlsx	Develops MMM Inputs from Revised Phase III Data
	7	UP ATC Summary Reb TRANSFER_Alt 1 xlsx	Intermediate step between Revised Phase III Data and MMM Inputs
	8	UP SARR default ER_IN prn	Revised UP Phase III Input Table
	9	UP SARR default ER_OUT	Revised UP Phase III Output Data
	10	UP_MMM_VC_Alt 1 xlsx	Imports Revised UP Phase III Output Data
	11	UP_MMM_VC_Expanded Table_Alt 1 xlsx	Develops MMM Inputs from Revised Phase III Data
	12	BNSF GF SARR_IN prn	Revised BNSF Carload Phase III Input Table
	13	BNSF GF SARR_OUT	Revised BNSF Carload Phase III Input Table
	14	UP URCS VC Re-sort Crosswalk xlsx	Required to facilitate record linking between VC and MMM tables
C:\AEPCO Dkt. 42113 Rebuttal - Jul 2010\III-H			
	15	ANR MMM Model Reb_Alt 1 xlsm	Revised MMM Model

Attachment 5

MMM Results Employing Variable Costs Revised in Accordance with Board Order Served June 27, 2011

Year (1)	MMM R/VC (2)
2009	96.9%
2010	94.2%
2011	93.2%
2012	94.8%
2013	94.6%
2014	94.5%
2015	95.3%
2016	95.0%
2017	94.8%
2018	94.1%